

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: November 18, 2009

A meeting of the Georgia State Board of Accountancy was held on Wednesday, November 18, 2009, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

J. Sam Johnson, CPA and Chairman
Grace Lopez-Williams, CPA, Vice-Chairperson
C. Ben Hill, CPA
Michael W. Skinner, CPA
T. Farrell Nichols, CPA

Others present:

Darren Mickler, Executive Director
Sandra Mays, Licensing Analyst
Charlotte Mason, Board Support Specialist
Janet Wray, Assistant Attorney General
Sonya Williams, Legal Services Staff Attorney
Gary Julian, Georgia Society of Certified Public Accountants (GSCPA)
Wanda Goodson, Georgia Society of Certified Public Accountants

Chairman Johnson established a quorum was present at 9:30 a.m. and called the meeting to order.

Mr. Skinner made a motion to approve the minutes of the September 30, 2009 Board meeting. Mr. Hill seconded the motion. The motion carried unanimously.

Mr. Nichols made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Skinner seconded the motion. Voting in favor of the motion were those members present who included Board Members Johnson, Lopez-Williams, Hill, Nichols and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Hill made a motion to approve the following applications that met certification requirements. Mr. Skinner seconded the motion. The motion carried unanimously.

Approved licensees since the September 30, 2009 Board Meeting:

CPA027951	Kaliner, Sarah Lynn
CPA027952	Yeh, Stephen Ten-Shang
CPA027953	Pierce, Cynthia Stubbs

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 18, 2009

CPA027954	Iddins, Richard Wayne
CPA027955	Hooker, William Yerger
CPA027956	Brosche, Anna Lopez
CPA027957	Kapur, Dana Renee
CPA027958	Castro, Michael Edward
CPA027959	Frye, Kathryn
CPA027960	Holland, Ashley Renee
CPA027961	Thomas, Jay W
CPA027962	Mandel, Bonnie J
CPA027963	Baker, Christopher John
CPA027964	Powell, Lacey Brooke
CPA027965	Mietling, Andrew David
CPA027966	Mietling, Kelly Ann
CPA027967	Haning, Shelley Barrett
CPA027968	Haning, Andrew Ryan
CPA027969	Nichols, Danielle Marie
CPA027970	Shi, Di
CPA027971	Criss, Kimberly Jayne
CPA027972	Cason, Grayson Edward
CPA027973	Milo, Jonathan Paul
CPA027974	White, Shane H
CPA027975	Brooks, Ellen Marie
CPA027976	Hartman, Victor Everett
CPA027977	Smith, LaTonya D
CPA027978	McNutt, Darren K
CPA027979	Vogel, Robert William
CPA027980	Jones, Markita Lashone
CPA027981	Norris, Martha Barrett
CPA027982	Cumby, Nicholas Dowd
CPA027983	Payne, Alaina Norman
CPA027984	Dersehiligne, Aschalew Kassa
CPA027985	Fu, Jian Nan
CPA027986	Waldschmidt, Jaime Alison
CPA027987	Davis, Jason Leland
CPA027988	Giulietti, Caitlin Susan
CPA027989	Hood, Jenna Christine
CPA027990	Joiner, Shannon Nicole
CPA027991	Frier, Shawn Marlow
CPA027992	Sak, Erin Leigh
CPA027993	Knox, Nicole Leanne
CPA027994	Holley, Leslie Brooke
CPA027995	Dickey, Robert Lee, IV
CPA027996	Scott, Daniel Francis
CPA027997	Davis, Abriel Alinece
CPA027998	Hennen, T J Michael
CPA027999	McDonald, Mathew Ian
CPA028000	Anderson, Meredith Ann
CPA028001	Koucheki, Cassidy Tahmineh
CPA028002	Wood, Rebecca Mitchell
CPA028003	Wiggins, Bethany Kate

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 18, 2009

CPA028004	Davidson, Tricia Lynn
CPA028005	Chow, Teresa Ming
CPA028006	Jakubsen, Jason K
CPA028007	Willems, Chad Michael
CPA028008	Cicale, Paige Diane
CPA028009	Sandvig, Joshua Christopher David
CPA028010	Hatch, Christian Sullivan
CPA028011	Becker, Matthew Douglas
CPA028012	Patel, Nirali
CPA028013	Sellick, Gregory Robert
CPA028014	Arteaga, Priscilla Anna
CPA028015	Tumlin, Christopher Sigman
CPA028016	Bernard, Allison Ann
CPA028017	Nguyen, Emily Chau
CPA028018	Storin, Michael Travis
CPA028019	Barrett, Gregory Paige
CPA028020	Casey, Anne Rand
CPA028021	Washington, Tara D
CPA028022	Wiczulis, Laura Michelle
CPA028023	Moise, Elizabeth Brown
CPA028024	Jerabek, Jessica M
CPA028025	Light, Andrew Evan
CPA028026	Lee, Muh Yu
CPA028027	Justice, Shelley Elizabeth
CPA028028	Mickens, Stephanie Nicole
CPA028029	Farrell, Derek A
CPA028030	Cerwin, Kelly Anne
CPA028031	Laminack, Philip Eric
CPA028032	Palombo, Andrew James
CPA028033	Simon, Joshua Paul
CPA028034	Dent, Emily
CPA028035	D' Intronio, Joseph
CPA028036	Schellman, Christopher Lawrence
CPA028037	Jones, Curtis Wayne
CPA028038	Spiers, Stephen
CPA028039	Morales Lebron, Angel E
CPA028040	Sookdeo, Cappel
CPA028041	Tomlinson, Jered Micah
CPA028042	Abbott, Virginia Miller
CPA028043	Clawson, Jay Andrew
CPA028044	Boothman, Lesley Ann
CPA028045	Patel, Fulshruti
CPA028046	Bicksler, Jeffrey Michael
CPA028047	Tinsley, Rena M
CPA028048	Cohen, Whitney Beth
CPA028049	Lifson, David
CPA028050	Halvorsen, Benjamin Douglas
CPA028051	Talbot, Ashley Nicole
CPA028052	Hilario, Katherine Cabrera
CPA028053	Guider, Edward Glen

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 18, 2009

CPA028054	Scott, Thomas Avion
CPA028055	Barrow, Ryan James
CPA028056	Champ, Brian Michael
CPA028057	Peevy, Sabrina Sue
CPA028058	Hidalgo, Michelle M
CPA028059	Ziegler, William
CPA028060	Zhang, Yong
CPA028061	Bereznak, Mary Beth
CPA028062	Friend, Scott David
CPA028063	Moody, Eric Theron
CPA028064	Cusimano, John Michael
CPA028065	Sha, Xue
CPA028066	Karpova, Darya S
CPA028067	Thurn, Martin Alexander
CPA028068	Mathis, Kevin Daniel
CPA028069	Deweese, Chad Reynolds
CPA028070	Barnhart, James Richard
CPA028071	Hills, Michelle Marie
CPA028072	Barden, Anna D
CPA028073	Helton, Lisa D
CPA028074	Rao, Rammohan
CPA028075	Lyons, Timothy Michael
CPA028076	Mashingaidze, Tendai
CPA028077	Arulogun, Olakoyejo A
CPA028078	Taparia, Priti Braham
CPA028079	Estes, Joseph Robert
CPA028080	Hartley, George Alan
CPA028081	Harvey, Henry Brook, III
CPA028082	Bhoti, Arpit P
CPA028083	Ogungbemi, Adebola O
CPA028084	Roach, Kathryn Lindsay
CPA028085	Teel, Rebecca Lane
CPA028086	Zhang, Tong
CPA028087	Odermatt, Kenneth William, III
CPA028088	Waller, Melissa W
CPA028089	Faulkner, Chad Michael
CPA028090	Stack, John David
CPA028091	Helton, Amanda Rae Michelle
CPA028092	Ams, Matthew Wesley
CPA028093	Pittman, Charles Brett
CPA028094	Hatcher, Laura L
CPA028095	Aldrich, Cynthia Lewis
CPA028096	Fraser, Patrina Elizabeth
CPA028097	Rivenbark, Anna Roberts
CPA028098	Burke, Brandon Corey
CPA028099	Prevatt, Thomas Marcus, Jr
CPA028100	Ridge, Carrie Alicia
CPA028101	Robinson, Janina Nichole
CPA028102	Sardari, Sepehr
CPA028103	Metcalfe, Leisha Michelle

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 18, 2009

CPA028104	Burchfield, Ali Marie
CPA028105	Bhanwadia, Altaf
CPA028106	Roper, Russell Lewis
CPA028107	Johnson, Christopher Michael
CPA028108	Haynes, Jonathan Mark
CPA028109	Paxton, Hannah M
CPA028110	Miller, Matthew Edward
CPA028111	Guevara, Ignacio Jose
CPA028112	Cooper, Amy Louise
CPA028113	Atcheson, Laura Ann
CPA028114	Turner, Mary Catherine
CPA028115	Wessels, Christa
CPA028116	Hicks, Jerry Lee
CPA028117	McGowan, David Judson
CPA028118	Ragsdale, Brent Dwayne
CPA028119	Verma, Priti
CPA028120	Powell, Walfyette T
CPA028121	Taylor, Paula Denise
CPA028122	Kim, Kyung Su
CPA028123	Lee, Jiyoung
CPA028124	Xiong, Xianjue
CPA028125	Price, Leah Martin
CPA028126	Wright, Andrew
CPA028127	Wada, Hiromi
CPA028128	Ross, Jennifer Wang
CPA028129	Shook, Pamela Charlene
CPA028130	Singh, Marc Arvin
CPA028131	Kuczmarski, Edward
CPA028132	Woodard, Angeline D
CPA028133	Clamp, Sarah Anne
CPA028134	Alidina, Nabeela Mohamed
CPA028135	Robeson, Tiffany Anne
CPA028136	Hale, Aaron Craig
CPA028137	Moses, Eric James
CPA028138	Upton, Lauren McNeil
CPA028139	Stroud, Jacqueline J
CPA028140	Demayo, Richard A
CPA028141	Barnes, Anna Hatcher
CPA028142	Schechter, Ian L
CPA028143	Cullin, Christie Jaclyn
CPA028144	Zhou, Bairao
CPA028145	Lauinger, Tressa Caroline
CPA028146	Lovejoy, James Sanders
CPA028147	Wong, Caroline Chiu- Yee
CPA028148	Badger, Joel Carlton
CPA028149	Potter, Thomas Wilson
CPA028150	Stoulig, Lane Catherine
CPA028151	Dillard, Brent Gavin
CPA028152	McClanahan, Paul T
CPA028153	Apperson, Jarod Taylor

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: November 18, 2009

CPA028154	Snowden, Joseph Edward, III
CPA028155	Ray, Jonathan David
CPA028156	Chester, Kamilah Amirah
CPA028157	Reynolds, Tracy
CPA028158	Habif, Isaac Jonathan

Approved license at the November 18, 2009 Board Meeting:

CPA028166 Speas, William Kelly

Applicant #120836: After reviewing the request to appeal the late fee and Firm Name request, Mr. Nichols made a motion to deny the appeal on the late fee and the Firm Name. Mr. Skinner seconded the motion. The motion carried unanimously.

Applicant # 276609: Mr. Skinner made a motion to approve the application for reinstatement of Firm license. Mrs. Lopez-Williams seconded. The motion carried unanimously.

NASBA Examination Request

Terrell McCabe: After reviewing the request to approve the Accounting Courses, Mr. Skinner made a motion to deny the request. Mr. Nichols seconded the motion. The motion carried unanimously.

Randy Chesler: After reviewing the request to approve Belford University as a Board approved school, Mr. Skinner made a motion to deny the request seconded the motion. Mr. Nichols seconded. The motion carried unanimously.

Kerry Johnson: After reviewing the request to approve the AUD section of the CPA Exam Scores, Mr. Nichols made a motion to approve the request. The motion carried unanimously.

Legal Services:

The Board heard a report and recommendations from Legal services on investigative cases:

ACCT080052- The Board made a recommendation to issue a Private Consent Order assessing a \$500.00 fine.

David D. Mobley, Jr. d/b/a Mobley & Company -The Board made a recommendation to accept a Consent Order assessing a \$500.00 fine.

Enforcement:

The Board heard a report and recommendations from the Enforcement Committee. Mr. Skinner motioned to accept the following recommendation:

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: November 18, 2009

Eric Brown d/b/a American Business & Accounting Services – The Board made a recommendation to accept a Cease and Desist Order.

Mrs. Lopez-Williams seconded the motion. The motion carried unanimously.

Assistant Attorney General:

The Assistant Attorney General reported on cases received from the Board.

ACCT090054: Mr. Skinner made a recommendation to accept a Private Consent Order. Mrs. Lopez -Williams seconded. The motion carried unanimously.

Executive Director's Report:

Mr. Mickler reported on the following items:

- Resolution
- NASBA Licensing Services

Other Business

NASBA Licensing Service

Mr. Skinner made a motion to authorize the Executive Director to enter into Contract on behalf of the Accountancy Board regarding Initial, Reciprocal and Firm Online Applications. Ms. Lopez-Williams seconded. The motion carried unanimously.

Mr. Skinner made a motion to request NASBA to destroy application material. Mr. Nichols seconded the motion. The motion carried unanimously.

Enforcement Fines

Mr. Nichols made a motion that the Professional Licensing Board gives strong consideration to increasing fines and requests that the amounts do not exceed \$10,000. Ms. Lopez-Williams seconded. The motion carried unanimously.

Resolution of Appreciation

Mr. Hill made a motion to accept the Resolution of Appreciation for Sherry Harrison. Mr. Skinner seconded and the motion carried unanimously.

2010 Board Meeting Dates

The Board approved the 2010 Accountancy Board meeting dates as follows: January 27, 2010; February 24, 2010; April 21, 2010; June 23, 2010; July 28, 2010; August 25, 2010; October 20, 2010; December 08, 2010.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 18, 2009

Election of Officers for 2010

Mr. Skinner made a motion to elect Grace Lopez-Williams as Chairperson. Mr. Hill seconded the motion. The motion carried unanimously.

Mr. Skinner made a motion to elect Ferrell Nichols as Vice-Chairman. Mr. Hill seconded the motion. The motion carried unanimously.

There was no further business and the meeting was adjourned at 11:57 a.m.

Recorded by Board Secretary

Reviewed by Executive Director

Chairman

These minutes were approved on _____

These minutes were signed on _____